

DECLARATION, POWER OF ATTORNEY, AND PETITION

We, Rob Britton, a citizen of the United States of America; having a residence and post office address of 1009 Hunter Street, San Diego, California 92103; and Daniel Joseph Berkich, a citizen of the United States of America; having a residence and post office address of 9533 Mandeville Road, Santee, California 92071; verily believe we are the original, first, and joint inventors of the subject matter of the invention or discovery entitled A SYSTEM AND METHOD TO ACCOUNT FOR ALTERNATIVE TELECOMMUNICATIONS/INTERNET TRANSACTIONS, for which a patent is sought and which is described and claimed in the specification attached hereto; that we have reviewed and understand the contents of the above-identified specification, including the claims; and that we acknowledge the duty to disclose information which is material to the examination of this application in accordance with Section 1.56(a) of Title 37 of the Code of Federal Regulations.

We declare further that all statements made herein of our own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful, false statements and the like so made are punishable by fine or imprisonment, or both, under Section 1001 of Title 18 of the United States Code, and that such willful, false statements may jeopardize the validity of the application or any patent issuing thereon.

We hereby appoint as our attorneys NEIL K. NYDEGGER, Registration No. 30,202, MATTHEW K. HILLMAN, Registration No. 45,892 and NICOLE CHYOKO IIDA,

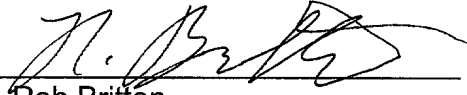
Registration No. 48,906, with full power of substitution and revocation, to prosecute this application and to transact all business in the Patent and Trademark Office connected therewith. All correspondence and telephonic communications should be directed to:

NEIL K. NYDEGGER, ESQ.
NYDEGGER & ASSOCIATES
348 Olive Street
San Diego, California 92103
Telephone: (619) 688-1300
Facsimile: (619) 688-1322

Wherefore, we pray that a letters patent be granted to us for the invention or discovery described and claimed in the foregoing specification and claims, declaration, power of attorney, and this petition.

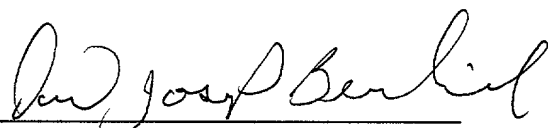
Signed at San Diego, California, this 10 day of January, 2002.

Inventor


Rob Britton
1009 Hunter Street
San Diego, California 92103

Signed at San Diego, California, this 10 day of January, 2002.

Inventor


Daniel Joseph Berkich
9533 Mandeville Road
Santee, California 92071

declpoapet:ddb
Docket: 11338.3